

ACCOUNTANCY EXAMINING BOARD[193A]

Adopted and Filed

Pursuant to the authority of Iowa Code section 542.4, the Accountancy Examining Board hereby amends Chapter 12, "Fees," Iowa Administrative Code.

The Board adopts an amendment to Chapter 12 that, by shortening the time period for renewal, increases the annual renewal fee for active and inactive CPA certificates and LPA licenses to \$100 for active and \$50 for inactive.

Notice of Intended Action for this amendment was published in the November 3, 2010, Iowa Administrative Bulletin as **ARC 9202B**. No comments were received. This amendment is identical to that published under Notice of Intended Action.

This amendment is intended to implement Iowa Code chapters 17A, 272C, 542, and 546.

This amendment will become effective February 16, 2011.

The following amendment is adopted.

Amend rule 193A—12.1(542) as follows:

193A—12.1(542) Required fees. The following is a schedule of the fees for examinations, certificates, licenses, permits and renewals adopted by the board:

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| Initial CPA examination application: | |
| Paid directly to CPA examination services | not to exceed \$1500 |
| Reexamination: | |
| Paid directly to CPA examination services | not to exceed \$1500 |
| Original issuance of CPA certificate or LPA license by examination (fee includes wall certificate) | \$100 |
| Original issuance of CPA certificate by reciprocity or substantial equivalency | \$100 |
| CPA wall certificate or LPA license issued by reciprocity or substantial equivalency | \$50 |
| Replacement of lost or destroyed wall CPA certificate or LPA license | \$50 |
| Original issuance of attest qualification | \$100 |
| Biennial <u>Annual</u> renewal of CPA certificate or LPA license—active status | \$100 |
| Late renewal of CPA certificate or LPA license within 30-day grace period (July 1 to July 30)—active status | \$25 |
| Biennial <u>Annual</u> renewal of CPA certificate or LPA license—inactive status | \$50 |
| Late renewal of CPA certificate or LPA license within 30-day grace period (July 1 to July 30)—inactive status | \$10 |
| Penalty for failure to comply with continuing education requirements | \$50 to \$250 |
| Original issuance of firm permit to practice | \$100 |
| Annual renewal of firm permit to practice | \$100 |
| Reinstatement of lapsed CPA certificate or LPA license | \$100 + renewal fee + \$25 per month of expired registration |

Reinstatement of lapsed firm permit to practice

\$100 + renewal fee +
\$25 per month of expired
registration

Interstate Transfer Form

\$25

[Filed 12/20/10, effective 2/16/11]

[Published 1/12/11]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 1/12/11.